



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION
JOB PROFILE**

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Update

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Formal Review

Date Submitted: 6/10/2011

SECTION I - Identification

Working Title:
Audit Supervisor

Department:
Montana Department of Transportation

Job Code Number: 132136

Division & Bureau:
Director's Office

Job Code Title: Auditor

Section & Unit:
Internal Audit Unit

Pay Band: 6

Work Address:
2701 Prospect Avenue
Helena, MT 59620

Position Number:
15002

Phone:

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FLSA Exempt

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FLSA Non-Exempt

☒

Non-Union

☐

MPEA

☐

Blue Collar

Profile Completed By:
Vickie Murphy

Work Phone:
444-6104

Work Unit Mission Statement or Functional Description:

The Department of Transportation with Helena Headquarters of MDT mission is to serve the public by providing a transportation system and services that emphasize quality, safety, cost effectiveness, economic vitality and sensitivity to the environment. The purpose of the Internal Audit Unit is to provide and maintain an effective and professional internal and external audit function for MDT. The Internal Audit Unit administers a comprehensive program of audits and investigations to insure conformity with laws, regulations and departmental policies. The duties of the Internal Audit Unit are divided into the following types of work: (1) Financial Compliance Audits; (2) Performance Audits; (3) Electronic Data Processing Audits; (4) Compliance Audits of Motor Fuels Tax, International Fuel Tax Licensees and International Motor Carrier Registration Licensees, (5) Special Investigations (Fraud Illegal Activity), (6) Monitoring of Private Sector Contracts for Audit Services, (7) Supervision of Independent Auditors under contract with the agency and (8) assist with special projects to include tests for illegal use of dyed or blended motor fuels. The Internal Audit is a unit of the MDT Directors Office.

There are five different types of External Compliance audits

1) IFTA Motor fuels audits (report to FTMA)

- 2) IRP audit (motor carriers)
Done in conjunction with motor fuels audit
- 3) Compliance audits for consultants and contractors
- 4) Distributor audits – gas tax @ distributor level.
- 5) Refund audits

Additional audit types that are performed are:

1. Operational/Performance Audits
2. Grant and Contract Compliance Audits
3. Special Investigations
4. Information Technology Audits
5. Internal Control Reviews

Describe the Job's Overall Purpose:

The Audit Supervisor performs advanced level internal and external audits. This position participates in policy decisions, training and staff development, audit and staff scheduling, audit quality control, recruiting and hiring, performance evaluation, staff promotion, job management and audit work. This position identifies office/job problems and provides timely and constructive solutions. The Audit Supervisor facilitates audit job meetings to determine: audit progress, adequacy of scope, and audit issues. This position has the responsibility for final audit reports, and reviews reports to achieve consistency and minimize duplication audit efforts. The Audit Supervisor possesses the knowledge and skills necessary to assume the duties and responsibilities of all of the other audit positions. This position is responsible for multiple engagements and ensuring all audits are completed in accordance with the annual audit plan. In the absence of the Internal Audit Manager, the Audit Supervisor may be asked to perform the duties of the Internal Audit Manager.

SECTION II - Major Duties or Responsibilities

This section should be a clear concise statement of the position's major duties and the approximate percent of work time for each duty

% of Time

The position of Audit Supervisor is one of experience, independent auditing, quality assurance, problem solving, staff development, and resource allocation. Audit Supervisor plays a critical role by identifying office/job problems and providing timely and constructive solutions. Audit Supervisors participate in Unit policy decisions, training and staff development, and audit and staff scheduling, audit quality control, recruiting and hiring, performance evaluation, staff promotion, job management and audit work. Audit Supervisors facilitate audit job meetings to discuss audit progress, adequacy of scope, and audit issues.

The Audit Supervisor is responsible for the overall audit program. The Audit Supervisor is responsible for reviewing the quality of audit work performed by Senior Auditors to ensure the work was performed in accordance with auditing standards. The Audit Supervisor must have extensive knowledge in applying internal auditing, accounting principles and practices, and management principles and preferred business practices. The Audit Supervisor is responsible for mentoring and training auditors to ensure professional development of all staff.

A. Audit Management

(80%)

The Audit Supervisor is responsible for the administration, supervision, direction, and coordination of the internal (compliance, performance, construction) or external (contract, tax) audit programs.

- Monitors the hours budgeted for their program, establishes the hours for each audit, monitors the hours spent on each audit, plans the priority of audits performed, organizes which auditor staff should complete the audit work, and directs the day to day activities of the auditors utilizing knowledge of the theories, principles and techniques of internal auditing and a knowledge of administrative and personnel management.
- Manages and coordinates professional audit staff composed of a range of technical and professional experience. Ensuring the audits are performed in accordance with appropriate audit standards and is responsible for the accuracy of the audit data collected, the authenticity of the information gathered, the quality of recommendations made, and the reasonableness of the audit recommendations.
- Assists in the development of audit manuals and audit guidelines on a continuing basis. The supervisor must keep abreast of current trends, auditing standards, state policy issues, and major developments in audited agencies and compare that to existing unit policies. The supervisor identifies professional conflicts within the unit and with ever changing standards. If there are differences or new ideas, the supervisor is responsible for determining whether changes need to be implemented, developing audit policy and procedures to address these changes. Present and defend these changes to the Internal Audit Unit Manager. The supervisor shall bring controversial issues to the IAU manager and maintain constant communication with the IAU manager.
- Coordinates with the Unit Manager to ensure audit staff and resources are coordinated across the unit through periodic meetings and discussions.
- Coordinates audits to minimize duplication of effort between different audits and enhance overall audit efficiency and effectiveness of the unit. This may entail combining audits and adding additional resources to the audit to ensure it is completed in the required time frame.
- Manages and controls multiple audits at one time by overseeing the auditors in charge of each of the audits. This would be accomplished through daily/weekly discussions with the auditor in charge and reviewing the audit work-papers of the audit.
- Direct change in the audit scope of individual audits to increase coverage, decrease hours or change staffing levels and direct changes to the internal or external audit programs in order to best achieve the Internal Audit Unit's goals and objectives. The goals and objectives of the unit are established annually by the audit plan. For example: The unit must do a certain number of fuel tax, internal compliance, financial, and distributor audits.
- Reviews audit progress to identify when an audit is not progressing as planned through discussion with the staff, progress reports, observation, and make appropriate decisions and take the necessary steps to correct the situation. This position must provide guidance and assist the auditor in charge to ensure timely completion of the audit. This includes: reviewing the supporting documentation of each audit to approve the overall audit scope; reviewing appropriate data and communicating with staff before approving significant scope changes made during an audit; and providing direction and consultation to achieve a completed audit or project.

- Ensures audit reports are comprehensive, objective and supported by the audit work. This position reviews work papers to ensure each audit finding is appropriately supported by audit work and that audit work that was performed in accordance with the internal audit unit manual and appropriate audit standards. This position must know the professional audit standards. This position reviews the work papers to determine whether the appropriate steps were followed to meet audit requirements.
- Reviews each audit recommendation, determines the reasonableness using in-depth understanding of state government operations and the legislative process to ensure the recommendations being made on an audit are appropriate, reasonable, and audit recommendations are specific to the audit issue. This position ensures the audit recommendation is appropriate and supported by all the facts. Based on accumulated historical knowledge gathered on previous audits, adjust the emphasis in the audit scope of new audits to better focus the audit to areas where the department may be at risk or areas that would better benefit the department overall. Risks include not meeting operational goals, theft, inefficient operations, as well as areas where errors may occur.
- The Audit Supervisor has the responsibility for final "products", such as audit reports. The supervisor must review reports as necessary to achieve consistency and minimize duplication between audits. Supervisors must be willing and able to assume duties and responsibility for one or all of the roles typical of the other audit positions. A supervisor will generally have continuing responsibility for multiple engagements.

B. Staff Development and Supervision

(10%)

Direct and mentor senior auditors through performance plans, annual evaluations, verbal comments, review note comments and responses to staff questions by suggesting new and innovative techniques in audit procedures to improve the efficiency of the auditor. Share their knowledge of advanced level audit skills and techniques with peers and lower level staff through meetings, work-paper reviews, responses to staff questions, training and mentoring. This position trains staff in more efficient way of doing things. Work paper reviews are where the supervisor looks at what needs to be done, understanding what and why the action was performed, and what they might have missed. Recommends solutions to the auditor regarding necessary modifications in work processes.

- Performance Evaluations: Monitor staff development, and recommend or provide appropriate on-the-job training or formal training programs for audit staff. This is done through performance plans, periodic performance plan updates and annual performance evaluations as well as verbal communication to the auditor.
- Daily Supervision: Provide daily feedback to audit staff on their performance, and deal with personnel issues immediately which may include following the disciplinary process for behaviors that are not corrected.
- Responsible for communicating management decisions to staff and audit progress, staff accomplishments, and problems to the Internal Audit Unit Manager.
- Career Ladder: Leads and teaches others to successfully fill roles of increasing responsibility and ability. The supervisor also participates in staff training. The supervisor is responsible for providing feedback to the Internal Audit Unit Manager to help in the development of plans for maintaining and enhancing the skills of professional staff.
- Recruiting: Participates in the recruitment selection process.

- The audit supervisor is the supervisor over technical skills and audit progress. They are responsible for dealing with staff issues that are preventing the completion of an audit or preventing the audit from being done in accordance with standards. Significant personnel issues will be elevated to the IAU manager.

C. Conducting Audits

(5%)

The Audit Supervisor can, complete all audit assignments in accordance with standards and office policy with minimal supervision and review. These basic responsibilities involve gathering and interpreting data, summarizing and concluding on that data, recommending changes or assessing additional taxes, establishing audit scope and objectives, documenting the work performed in a clear concise manner and preparing a report to the taxpayer or management.

D. Other Duties

(5%)

This position performs a variety of other duties in support of on-going unit operations. This includes performing special projects, representing the unit at various meetings and conferences, participating in on-going training and professional development, and performing a variety of other duties as directed by the Internal Audit Unit Manager.

In the absence of the Internal Audit Manager, the Audit Supervisor may be asked to perform the duties of the Internal Audit Manager. This would include day to day operations of the unit, staff management, and audit decisions. Significant policy decisions and personnel disciplinary actions may be done in consultation with the Director's Office.

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1. ***The following duties and/or specific tasks listed under section II above are considered "essential functions" because they require specialized expertise and skill and are the primary reasons the job exists (they must be performed by this position with or without accommodations):***

The following mental and physical demands are associated with these essential functions:

The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists:

The ability to perform advance audit management and supervision as well as audit program management is essential to this position.

PHYSICAL

- Medium lifting (10 lbs to 30 lbs)
- Carry boxes (papers, books, folders, receipts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Extensive travel within the state to project locations, and potential out of state travel by airline to national conferences and meetings.
- Operating a personal computer
- Communicate in writing, in person, and over the phone

MENTAL

- Deal with the public on a regular basis (friendly and unfriendly)
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Decision making that affects public (sometimes adversely)
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Synthesizing

2. **Does this position supervise others?** ☒ Yes ☐ No

Number directly supervised: 9 Auditors

Complexity level of the positions supervised: Band 5-6 (Auditors and Senior Auditors)

Position Number(s) of those supervised: 15011, 15012, 15021, 15017, 15010, 15016, 15020, 15005, 15014, 21009

3. **Attach an Organizational Chart.**

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

KNOWLEDGE:

Extensive knowledge of and skill in applying internal auditing and accounting principles and practices, and management principles and preferred business practices. Considerable knowledge of the Standards for the Professional practice of Internal Auditing and the Code of Ethics developed by the Institute of Internal Auditors. Knowledge of Management Information Systems terminology, concepts and practices. Knowledge of department policy and procedures; state policy, law and administrative rules; and federal rules, and regulations. Knowledge of IFTA/IRP rules and regulations

SKILLS:

Collecting and analyzing complex data, evaluating information and systems, and drawing logical conclusions. Using a computer with word processing, spreadsheets, and other business software to prepare reports, memos, summaries and analyses. Effective verbal written communications, including active listening skills and skill in presenting findings and recommendations. Ability to establish and maintain harmonious working relationships with co-workers, agency staff and external contacts, and to work effectively in a professional team environment. Extensive skills in planning and project management and in maintaining composure under pressure while meeting multiple deadlines. Skills in negotiating issues and resolving problems.

Behaviors required to perform these duties:

See MDT Core Behaviors

Additional Behaviors Include:

Establishes effective working relationships with fellow auditors, management, and auditees to coordinate an efficient audit through good communication and the ability to assess the needs of the work environment.

Assesses financial and compliance audit environments and applies established solutions that bring understandable and accurate improvements.

Suggests solutions and communicates concepts in a manner that the auditee, management, and fellow auditors can understand.

Well-organized, plans work in advance, designs and executes tasks logically.

Is cognizant of the potential for hostile situations and applies the requisite positive behavior to diffuse the situation.

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable fields of study:

Bachelor in Accounting, Finance, or Business Administration

Other education, training, certification, or licensing required (specify):

Must have a CIA or CPA.

Experience:

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- | | |
|---|---|
| <input type="checkbox"/> No prior experience required | <input type="checkbox"/> 3 years |
| <input type="checkbox"/> 1 year | <input type="checkbox"/> 4 years |
| <input type="checkbox"/> 2 years | <input checked="" type="checkbox"/> 5 or more years |

Other specific experience (optional):

Must have 5 years of experience in audit with at least 3 years supervisory experience and 2 years project management experience.

Alternative Qualifications:

This agency will accept alternative methods of obtaining necessary qualifications.

☐ Yes ☒ No

Alternative qualifications include:

SECTION IV – Other Important Job Information

☐ Fingerprint check

☒ Valid driver's license

☒ Background check

☐ Other; Describe

Other information including working conditions such as shifts, lifting requirements, travel or hours.

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: _____ Title: _____

Signature: _____ Date: _____

Immediate Supervisor:

Name: _____ Title: _____

Signature: _____ Date: _____

Bureau Chief:

Name: _____ Title: _____

Signature: _____ Date: _____

Division/District Administrator:

Name: Vickie Murphy Title: Internal Audit Unit Manager

Signature: _____ Date: _____

Department Designee:

Jennifer Jensen/Designee Chief Human Resources Officer
Human Resources Division

Signature: _____ Date: _____